

come and do it, whatever the pleasure, the desire of that County Board is. I think this is a great advantage and this is the purpose and the only purpose for this bill because of the deterioration of some of the professional service people. I don't know why it has happened but the last half of the professional services or the scientific appraisals has not been on the par with the first half of them in the state.

SPEAKER: The question has been called for in advancing the bill and Senator Stull is no longer requiring a machine vote. So this will be a voice vote. Those in favor of advancing LB 530 say aye. Those opposed say no. The bill is advanced. The next bill is 114 on Select File.

CLERK: Mr. President, on LB 114, the E & R amendments have been adopted. The amendments offered by Senator Barnett have been adopted. The amendments offered by Senator Burbach have been adopted. There is pending an amendment offered by Senator Carpenter. Read amendment.

SPEAKER: The chair recognizes Senator Carpenter.

SENATOR CARPENTER: Mr. President, I move for the adoption of the amendment. This amendment has been pending on here for some time. It should have been considered a long time ago. It was not the fault of myself or anyone else, just because of circumstances. If you recall, we did adopt a law which supposedly gave the people who could qualify with the conditions of the law, namely that they were over 65 and they didn't pay any income tax, and split them into three brackets. They were told by myself and others and this turned out not to be so, that everyone who could comply would get \$125.00 against their taxes the first year on their homes if they lived there and the second year \$250.00. Now we find out that the amendment that was adopted didn't do what they thought it would. Now what this amendment does do and this is a formula that I believe would prevail. In so far as the first half of the amendment is concerned, it really has no importance because that time has expired but it'd say, for example, that in 1974, that's what we are concerned about, and each year thereafter, the first 90% of the first \$15,000 of the actual value of any homestead of persons qualified under the subdivision, so and so forth. Now with that the formula, you exempt 90% of the valuation up to \$15,000, actual value. Now the attorney of the state of Nebraska has indicated that you cannot exempt dollars because it lacks uniformity in so far as the application of each individual is concerned but in their opinion, as I understand it, you can give the same exemption and the same percentage to the same people under the same conditions by making exemption on the valuation. Now what this does if you adopt it, it would say in an area in which you have a 90 mill levy and you were exemption 90% of the first \$15,000, it would give them in that area of 90 mills, \$283.50. If it goes down in to 80 mills, it would be \$252.00, 70 mills, \$220.00, 60 mills, \$189.00, and 50 mills, \$157.50. Now it is a little difficult to have any uniformity. You have to attempt to average the valuation out so in a general way you will accomplish the purpose that I thought existed in the first bill. Now as to the cost of this, it is my understanding in the beginning that it was thought to cost \$1,380,000 more. Now since that time, I have been told by Senator Burbach that it would cost more and if he has the figures there, I would presume that I'll yield to him now in order to give you the cost if you pass this amendment to LB 114.

SPEAKER: The chair recognizes Senator Burbach.

SENATOR BURBACH: Mr. President and members of the Legislature,